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ADMINISTRATIVE AND BUDGETARY MATTERS

Synchronization of the Programme Budget Cycle of the Fund of the United Nations International Drug Control Programme (UNDCP)**

Note by the Executive Director

1. By resolution 13 (XXXV), the Commission on Narcotic Drugs decided on the documentation and temporary procedure to be followed for the approval of the programme budget of the Fund of UNDCP. The Commission further decided to review the budget format and methodology at its thirty-seventh session. The decisions on documentation contained in paragraph 3 of the resolution have been taken into consideration, in particular in the Proposed Revision of the Programme Budget for the Biennium 1992-1993 and Proposed Outline for the Biennium 1994-1995 (E/CN.7/1993/5). Other documentation submitted to the Commission is also relevant to the concerns raised in paragraph 3 (E/CN.7/1993/5/Add.2). In accordance with the intention expressed in paragraph 5 of the resolution, it is expected that the final review of the budget format and methodology will be carried out by the Commission when considering the proposed programme budget for 1994-1995.

2. By paragraph 2 of resolution 13 (XXXV), the Commission approved a temporary procedure for the preparation and approval of the programme budget for 1992-1993 and 1994-1995, bearing in mind the need to fully synchronize the budget cycle of the Programme with that of the United Nations. By paragraph 1, the Commission also endorsed the comments and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ), including detailed recommendations on the

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synchronization of the programme budget for the Fund of UNDCP (E/CN.7/1992/12/Add.3). In particular, in paragraph 4 of the report of ACABQ, the Committee noted that the Commission should approve the programme budget in odd numbered years. Moreover, ACABQ considered it essential that the programme budget be approved by the Commission prior to the start of the financial period. In paragraph 5 of its report, ACABQ recommended that the programme budget of the Fund of UNDCP should be fully synchronized by the 1996-1997 biennium at the latest. The question of synchronizing the programme budget cycle was again discussed by ACABQ and at the informal consultations held in Vienna in November 1992. The present note provides further information and illustrates a number of possible options for the synchronization of the programme budget of the Fund of UNDCP for consideration by the Commission.

Current dilemma

3. The temporary procedure as approved by the Commission in paragraph 2 of resolution 13 (XXXV) does not meet the concerns of ACABQ on the synchronization of the programme budget cycle of the Fund of UNDCP. In accordance with the temporary procedure, the initial programme budget for 1992-1993 was prepared by the Secretariat in the autumn of 1991. After consideration of the proposals by ACABQ in December 1991, the programme budget was approved in March 1992 by the thirty-fifth session of the Commission, during the first year of the biennium 1992-1993. The revision of the programme budget was prepared by the Secretariat in the autumn of 1992 and considered by ACABQ in November 1992. In accordance with the temporary procedure, the thirty-sixth session of the Commission is expected to approve the revision in April 1993, during the second year of the biennium 1992-1993. At the same time, an outline of the budget for 1994-1995 is submitted to the Commission. Lastly, in accordance with paragraph 4 of resolution 13 (XXXV), the Commission discussed the revision of the programme budget for 1992-1993 in November 1992 during informal consultations. The temporary procedure has one major shortcoming: financial authorization is given by the Commission after the start of the financial period. Essentially, UNDCP is expected to operate for a three-month period (January to March) during even numbered years without an approved programme budget. This is considered unacceptable by ACABQ.

4. A synchronization of the programme budget of the Fund of UNDCP without modifying the schedule of meetings does not seem possible. This would imply approval of the initial programme budget during the spring session of the Commission during the odd numbered years, approximately nine months before the start of the financial period. ACABQ would need to review the initial programme budget prior to its adoption. Since the regular session of ACABQ starts only by mid-April, ACABQ would not be in a position to consider the initial programme budget before the March session of the Commission. The ACABQ review would need to be scheduled towards the end of the preceding even numbered years. The Committee's agenda during this period is normally committed entirely to business resulting from the ongoing session of the General

Assembly. The Committee would therefore prefer to consider the initial programme budget of the Fund of UNDCP somewhat earlier, possibly during the autumn period. Programme budget preparation by the Secretariat would therefore need to commence during the summer of even numbered years, i.e. some 18 months prior to the start of the financial period. This time gap makes the formulation of a detailed programme budget unrealistic. The resources available to the UNDCP programme depend on voluntary contributions to general purpose and special purpose funds. It is not possible to provide reliable income estimates on which the programme budget estimates need to be based 18 months prior to the start of the financial period. Closing this time gap is one of the key problems when outlining an appropriate programme budget cycle.

5. Before describing three options for synchronizing the programme budget cycle of the Fund of UNDCP, the current practice in the United Nations for preparing and approving programme budgets is illustrated below for the following two cases: (i) the regular programme budget of the United Nations, which is also applicable to the regular budget component of UNDCP, (ii) the United Nations Development Programme (UNDP), which is entirely supported by voluntary contributions as is the Fund of UNDCP. These illustrations also provide a better understanding of the type of programme budget documents required in a synchronized cycle. In considering the current practice with regard to the regular budget of the United Nations, it should be borne in mind that the programme planning and budget process of the United Nations includes, in addition to the biennial programme budget, a six year medium-term plan, a two year outline and monitoring reports, which are not included in the current illustration of the programme budget cycle.

Current practice: regular programme budget of the United Nations

6. The initial programme budget for 1992-1993 was prepared by the Secretariat between late 1990 and the spring of 1991. After consideration of the proposals by ACABQ and the Committee on Programme and Coordination (CPC), the initial programme budget was approved by the General Assembly in December 1991. The initial programme budget describes in detail the programmatic content and the financial estimates for the two-year budget period. The document reflects the budgetary implications of programme modifications on the basis of up-to-date exchange rate and inflation assumptions. During the autumn of 1992, the Secretariat prepared the first revision of the programme budget for 1992-1993, reflecting essentially recosting for changes in exchange rates and inflation. The document was reviewed by ACABQ and approved by the General Assembly in December 1992. During the autumn of 1993, the Secretariat will prepare the second (final) revision of the programme budget for 1992-1993, which will be considered by ACABQ and the General Assembly in December 1993. The document reflects recosting for changes in exchange rates and inflation as well as adjustments in accordance with the final expected expenditure level. In parallel to the second revision of the programme budget for 1992-1993, the General Assembly will consider the initial programme budget for 1994-1995. For the regular programme budget of the United Nations, preparation of the budget

estimates starts rather early - over one year prior to the start of the financial period. Programme activities are funded from assessed contributions which allow forward planning. In addition, the General Assembly frequently reconvenes to consider modifications of the programme budget in the context of revised estimates.

Current practice: UNDP

7. The initial programme budget for 1992-1993 for UNDP was issued in April 1991 and reviewed by ACABQ prior to consideration by the UNDP Budgetary and Finance Committee and the UNDP Governing Council in June 1991. The report of the Governing Council was submitted to the second regular session of the Economic and Social Council in July 1991. In March 1992, the first revision of the programme budget for 1992-1993 was issued and reviewed by ACABQ prior to consideration by the Budgetary and Finance Committee and the Governing Council in May 1992. The report of the Governing Council was submitted to the annual substantive session of the Economic and Social Council in June/July 1992. The second (final) revision of the programme budget for 1992-1993 was issued in the spring of 1993 for consideration by ACABQ prior to the meeting of the Budgetary and Finance Committee and the Governing Council, scheduled for June 1993. The annual substantive session of the Economic and Social Council is scheduled for June/July 1993. In parallel to the second revision of the programme budget for 1992-1993, UNDP will issue the initial programme budget for 1994-1995. As in the case of the regular budget, the first and second revisions essentially reflect recosting for changes in exchange rates and inflation, and, if required, volume adjustments. The time gap for UNDP between budget preparation and implementation is approximately 12 months and somewhat shorter than the time goal for the regular programme budget of the United Nations. The programme funding of UNDP is based on voluntary contributions, as is the case for UNDCP. The UNDCP income base, however, appears to be more volatile than that of UNDP, which can rely on a system of predictable Indicative Planning Figures (IPF).

Programme budget documents of the Fund of UNDCP

8. As in the case of UNDP and the regular programme budget of the United Nations, the initial programme budget should be a detailed document, reflecting the programmatic changes and their budgetary implications. A first revision of the programme budget should be submitted during the mid-point of the two-year financial period. This should be followed by a second (final) revision towards the end of the financial period. First and second revisions could be rather short documents compared to the initial programme budget, essentially reflecting a recosting for changes in exchange rates and inflation and, if required, volume adjustments. In accordance with the programme budget format submitted to the current session of the Commission in document E/CN.7/1993/5, it is also the intention to continue to submit a biennial outline in addition to the biennial programme budget, together spanning a period of four years. The submission of documentation for the financial period 1994-1995

would be as follows: (i) prior to the start of the financial period: initial programme budget for 1994-1995 and initial outline for 1996-1997 (together with second revision of the programme budget 1992-1993); (ii) during the implementation of the financial period: first revision of the programme budget for 1994-1995 and the first revision of the outline for 1996-1997; (iii) towards the end of the financial period: second revision of the programme budget for 1994-1995 (together with the initial programme budget for 1996-1997 and the initial outline for 1998-1999).

9. The documentation identified in the preceding paragraph would need to be presented in a programme budget cycle, outlined in accordance with four essential criteria. Firstly, the Commission needs to approve the initial programme budget prior to the start of the financial period. Secondly, as a result of the volatile funding patterns of UNDCP, the time gap between budget preparation and implementation needs to be kept to a minimum to allow for the presentation of realistic budget and outline estimates. Thirdly, the programme budget review process has to be cost effective. Fourthly, the schedules of the Commission, the Economic and Social Council and ACABQ need to respect existing constraints for adjusting the calendar of meetings, thus creating some problems. It should be noted that within the United Nations, the Fund of UNDCP it the only one which has to comply with the latter criteria, since the governing body of UNDCP (the Commission on Narcotic Drugs) is the only functional commission of the Council with budgetary competence. In accordance with those four criteria, three options have been identified below which summarize feasible ways of synchronizing the programme budget cycle of the Fund of UNDCP with the practice in the United Nations.

Option A: delayed spring session of the Commission in April

10. A short delay of the spring session of the Commission from March/April to April/May could shorten the time gap between budget preparation and implementation. This reduction of the time gap would essentially be achieved by making it possible for ACABQ to take up the programme budget at a later stage. Budget preparation by the Secretariat could begin during January of the odd numbered years. The proposals would be submitted to the early part of the regular session of ACABQ during mid-April. The Commission could meet during the second part of April, eight weeks prior to the meeting of the Economic and Social Council, expected to start in late June or early July. Unlike UNDP, the functional commissions need to meet at least eight weeks prior to the session of the Council. Although attractive, this option has a number of shortcomings. The timing between the meetings of ACABQ, the Commission and the Council does not allow much flexibility. ACABQ would have only a few days to finalize its report on the programme budget. Depending on the exact scheduling of the Council, it might not be possible to respect the eight-weeks rule. Lastly, although the time gap between budget preparation and implementation would have been reduced to 12 months, that is still considered rather long in view of the need for UNDCP to prepare realistic estimates. In summary, the programme budget cycle under Option A for the financial period

1994-1995 would be as follows: (i) during the spring session in April 1993: initial programme budget for 1994-1995 and initial outline for 1996-1997 (together with second revision of the programme budget for 1992-1993); (ii) during the spring session in April 1994: first revision of the programme budget for 1994-1995 and first revision of outline for 1996-1997; (iii) during the spring session in April 1995: second revision of the programme budget for 1994-1995 (together with the initial programme budget for 1996-1997 and the initial outline for 1998-1999).

Option B: reconvened annual session of the Commission in late November or early December

11. Reducing the time gap between budget preparation and implementation to a minimum period of six months could be achieved by reconvening the session of the Commission annually. The Secretariat would elaborate the estimates during the summer of odd numbered years for consideration by ACABQ in the autumn. The proposal could be approved by the reconvened session of the Commission in late November or early December of the same year. This approach appears to be best for preparing realistic programme budget and outline estimates, but it would result in considerable financial implications as outlined below in paragraph 13. In summary, the programme budget cycle under option B for the financial period 1994-1995 would be as follows: (i) during the reconvened session of the Commission in late November or early December 1993: the initial programme budget for 1994-1995 and the initial outline for 1996-1997 (together with the second revision of the programme budget for 1992-1993); (ii) during the regular spring session in March 1994: no documents; (iii) during the reconvened session of the Commission in late November or early December 1994: the first revision of the programme budget for 1994-1995 and the first revision of the outline for 1996-1997; (iv) during the regular spring session in March 1995: no documents; (v) during the reconvened session of the Commission in late November or early December 1995: the second revision of the programme budget for 1994-1995 (together with the initial programme budget for 1996-1997 and the initial outline for 1998-1999).

Option C: reconvened biennial session in late November or early December in combination with regular spring session of the Commission in March/April

12. Option C exhibits the same time gap of six months between preparation and implementation of the initial programme budget estimates as in the case of Option B. However, the Commission would reconvene only biennially for the purpose of approving the initial programme budget. As in the case of Option B, the programme budget would be prepared by the Secretariat during the summer of odd numbered years, considered by ACABQ in the autumn and approved by the biennially reconvened session of the Commission, meeting for two days in late November or early December prior to the start of the financial period. The first revision of the programme budget would be prepared by the Secretariat during the early autumn of the first budget year for submission to ACABQ in late autumn. During the second year of the biennium, the regular spring session of

the Commission in March/April could approve the first revision, some six months after the start of their preparation. As noted above, the first revision of the programme budget would be a rather short document compared to the initial programme budget, reflecting essentially changes in exchange rates and inflation. Such a document could be prepared by the Secretariat and considered by ACABQ rather quickly, resulting in a short time gap between preparation and implementation of only six months. The second revision of the programme budget would be prepared during the summer of the second budget year for submission to ACABQ and the biennially reconvened session of the Commission in late November or early December. The proposed timing appears to have one shortcoming: the first revision of the programme budget would be approved 15 months after the start of the financial period and three months into the second budget year. This delay could be acceptable, since financial authorization for this three-month period would have already been granted through the approval of the initial two-year programme budget during the biennially reconvened session of the Commission. The financial implications of Option C, which amount to half of Option B, are outlined below in paragraph 13. In summary, the programme budget cycle under Option C for the financial period 1994-1995 would be as follows: (i) during the reconvened biennial session in late November or early December 1993: the initial programme budget for 1994-1995 and the initial outline for 1996-1997 (together with the second revision of the programme budget for 1992-1993); (ii) during the regular spring session in March /April 1994: no documents; (iii) during the regular spring session in March/April 1995: the first revision of the programme budget for 1994-1995 and first revision of the outline for 1996-1997; (iv) during the reconvened biennial session in late November or early December 1995: the second revision of the programme budget for 1994-1995 (together with the initial programme budget for 1996-1997 and the initial outline for 1998-1999).

Financial implications for the regular programme budget of the United Nations

13. The synchronization of the programme budget cycle of the Fund of UNDCP would require adjustments in the schedule of meetings. For Option A (delayed spring session of the Commission in April/May), no financial implications would result from the rescheduling of the spring session from March/April to April/May. Option B (reconvened annual session of the Commission in late November or early December) would require additional resources under the regular programme budget of the United Nations. For one biennium, and estimated at current rates, the financial implications would amount to $190,000 for the travel of representatives from 53 Member States to attend two reconvened sessions and to $66,400, at full cost, for conference-servicing of two reconvened sessions. Option C (reconvened biennial session in late November or early December in combination with the regular spring session of the Commission in March/April) would require for one biennium additional resources of $95,000 for the travel of representatives to attend one reconvened session and of $33,200, at full cost, for conference-servicing of one reconvened session.

14. The estimates for conference-servicing are based on the assumption that no part of the requirements would be met from within the permanent conference-servicing capacity of the programme budget, and that additional resources would be required for temporary assistance for meetings. The extent to which the Organization's permanent capacity needs to be supplemented by temporary assistance resources can only be determined in the light of the calendar of conferences. However, the regular programme budget of the United Nations includes a provision for temporary assistance estimated on the basis of previous experience to accommodate meetings expected to be held during the biennium.

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ADMINISTRATIVE AND BUDGETARY MATTERS

Fund of the United Nations International Drug Control Programme

Financial report on operational activities in 1992 **

Report of the Executive Director

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ABBREVIATIONS

CCC	Customs Co-operation Council
CCLEC	Executive Committee of the Caribbean Customs Law Enforcement Development
CeIS	Centro Italiano di Solidarietà
CRC	Colombian Red Cross
DESD	Department for Economic and Social Development
ECLAC	Economic Commission for Latin America and the Caribbean
EEC	European Economic Community
ESCWA	United Nations Economic and Social Commission for Western Asia
GILEAD	Gilead Church, Gothenburg, Sweden
ICAA	International Council on Alcohol and Addiction
ILANUD	Instituto Latinamericano para la Prevencion del Delito y Tratamiento del Delincuente, Costa Rica
ILO	International Labour Organisation
INCB	International Narcotics Control Board
INTERPOL	International Criminal Police Organization (ICPO)
ITC	International Trade Centre
NCA	Norwegian Church Aid
OAS/CICAD	Organization of American States/Inter-American Drug Abuse Control Commission
UNDP/OPS	United Nations Development Programme/Office for Project Services
UNESCO	United Nations Education, Scientific and Cultural Organization
UNIDO	United Nations Industrial Development Organization
UPU	Universal Postal Union
WHO	World Health Organization

INTRODUCTION

This document contains information on operations financed by the Fund of the United Nations International Drug Control Programme during 1991 and 1992.

Due to minor adjustments reported by executing agencies after the closing date in 1992 on their expenditure for 1991, some data for that year had to be revised as compared to UNDCP reports submitted previously.

Minor differences in percentage totals may occur due to rounding procedures.

A summary of key financial data is given below.

SUMMARY OF FINANCIAL DATA
(in millions of US$)

	1991	Percentage of total (1991)	1992	Percentage of total (1992)	Percentage Increase (Decrease) 1992 vis 1991
A. Contributions					
Pledges	50.5	n/a	30.1	n/a	(40.4)
Actual cash received (includes drawdowns on previous years pledges)	69.1	n/a	74.8	n/a	8.2
B. Expenditures					
1 - Technical Cooperation Expenditure	48.4	87.2	57.7	85.5	19.2
2 - Administrative Costs					
Field Operations	3.5	6.3	4.5	6.7	28.6
Administrative and Programme Support Costs	3.6	6.5	5.3	7.8	47.2
Total Expenditures	55.5	100.0	67.5	100.0	21.6
Breakdown of 1991 and 1992 Technical Cooperation Expenditures (*)	48.4		57.7		19.2
1- Sectors					
Control Measures	8.2	14.8	15.3	22.6	86.6
Demand Reduction	9.2	16.6	12.1	17.9	31.5
Supply Reduction	29.7	53.5	28.7	42.5	(3.4)
Research	1.3	2.3	1.6	2.4	23.1
Multisectoral			0.0	0.1 (**)	
Total	48.4	87.2	57.7	85.5	19.2
2- Geographical distribution					
Africa	3.6	6.5	3.3	4.9	(8.3)
Latin America and Caribbean	27.8	50.1	31.7	47.0	14.0
Asia and the Pacific	11.6	20.9	13.7	20.3	18.1
Europe and Middle East	1.5	2.7	1.5	2.2	0.0
Global and Grants	3.9	7.0	7.5	11.1	92.3
Total	48.4	87.2	57.7	85.5	19.2

(*) Excluding Field operation amounting to US$ 3.5 millions for 1991 and US$ 4.5 millions for 1992.

(**) Represents US$ 84,600

TABLE 1

ACTUAL EXPENDITURE 1991-1992

BY SECTOR

(in thousands of US$)

Sector	1991	% of Total	1992	% of Total
A – PROJECTS				
(i) Strengthening Control Measures:				
International Control and Co-operation	1,274.4	2.3	4,541.5	6.7
National Legislation and Regulations	1,061.1	1.9	750.9	1.1
Law Enforcement and Laboratory Services	5,536.1	9.9	8,139.1	12.1
National Policy, Planning and Administration	329.6	0.6	1,827.6	2.7
Sub-total	8,201.2	14.7	15,259.1	22.6
(ii) Reduction of Illicit Demand				
Prevention (Education and Information)	6,196.7	11.1	9,112.9	13.5
Treatment and Rehabilitation	3,036.8	5.5	2,982.3	4.4
Sub-total	9,233.5	16.6	12,096.2	17.9
(iii) Reduction of Illicit Supply	29,720.0	53.5	28,655.4	42.5
(iv) Research	1,296.4	2.3	1,609.3	2.4
(v) Multisectoral			84.6	0.1
(vi) Field operations	3,333.8	6.0	4,497.5	6.7
PROJECTS TOTAL (i-vi)	51,784.9	93.1	62,201.1	92.1
B – PROGRAMME SUPPORT HEADQUARTERS (*)	3,808.3	6.9	5,302.5	7.9
GRAND TOTAL (A + B)	55,593.2	100.0	67,503.6	100.0

(*) Includes support to UNDP/Headquarters for field operations

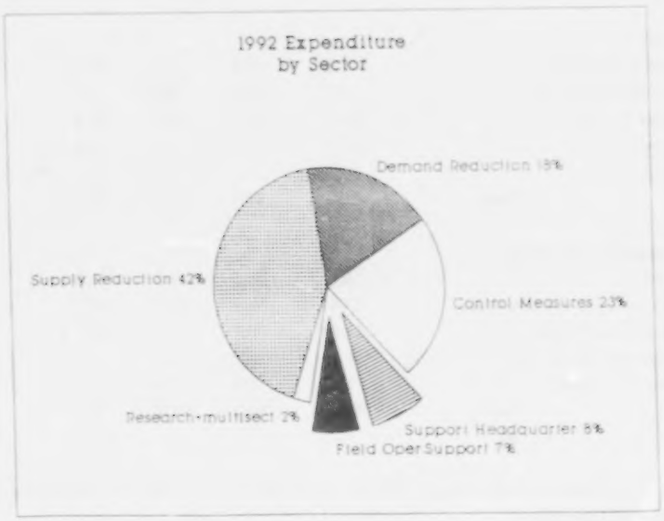

TABLE 2
ACTUAL EXPENDITURE 1991-1992

BY OBJECT OF EXPENDITURE

(in thousands of US$)

Object of Expenditure	1991	% of Total	1992	% of Total
A - PROJECTS (*)				
Salaries and other Personnel Costs	11,400.8	20.4	16,447.7	24.4
Travel	1,320.5	2.4	1,771.9	2.6
Contractual Services	11,824.6	21.3	13,500.3	20.0
General Operating Expenses	5,171.7	9.3	4,517.0	6.7
Acquisitions	15,839.9	28.5	17,484.8	25.8
Fellowships, Grants, other	3,489.0	6.3	5,000.8	7.4
Sub-total:	49,046.5	88.2	58,722.5	86.9
Programme Support Costs paid to executing agencies	2,738.4	4.9	3,478.6	5.2
PROJECTS TOTAL (A)	51,784.9	93.1	62,201.1	92.1
B - PROGRAMME SUPPORT HEADQUARTERS	3,808.3	6.9	5,302.5	7.9
GRAND TOTAL (A+B) :	55,593.2	100.0	67,503.6	100.0

(*) including Field operations

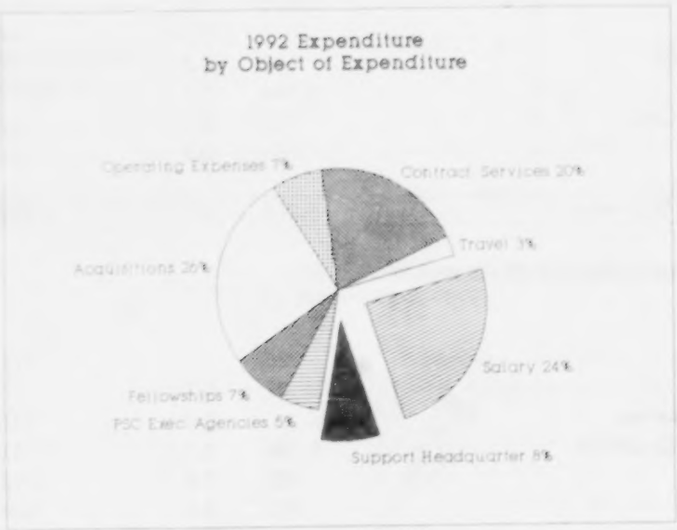

TABLE 3
ACTUAL EXPENDITURE 1991-1992

BY EXECUTING AGENCIES

(in thousands of US$)

Executing Agencies	1991	% of Total	1992	% of Total
A - PROJECTS				
(i) United Nations and Programmes				
DESD	1,240	2.2	875	1.3
ECLAC	17	0.0	29	0.0
ESCWA	8	0.0	2	0.0
ILANUD	106	0.2	117	0.2
ITC		0.0	184	0.3
UNDCP self-executed projects	4,795	8.6	9,084	13.5
UNDP/OPS	26,291	47.2	25,094	37.2
Sub-total	32,457	58.2	35,385	52.5
(ii) Specialized agencies and other Intergovernmental Organizations				
ILO	309	0.6	575	0.8
UNESCO	475	0.9	118	0.2
WHO	1,030	1.9	1,953	2.8
UPU		0.0	48	0.1
INTERPOL	142	0.3	139	0.2
UNIDO	3,064	5.5	5,414	8.0
OAS-CICAD	154	0.3	233	0.3
CCLEC	101	0.2	106	0.2
Sub-total	5,275	9.7	8,586	12.6
(iii) Non-Governmental Organizations				
CelS	636	1.1	175	0.3
CRC	37	0.1	0	
ENDA-Bolivia		0.0	485	0.7
GILEAD CHURCH	1,764	3.2	1,451	2.1
ICAA	433	0.8	513	0.8
NCA	312	0.6	434	0.6
UNISWED	7	0.0	0	
Sub-total	3,189	5.8	3,058	4.5

TABLE 3
ACTUAL EXPENDITURE 1991-1992

BY EXECUTING AGENCIES

(in thousands of US$)

Executing Agencies	1991	% of Total	1992	% of Total
(iv) National Execution				
UNDP/Govt-executed	6,767	12.2	10,208	15.1
Cost Sharing Thailand	359	0.6	0	
Sub-total	7,126	12.8	10,208	15.1
Total Executing Agencies and Organizations (i - iv)	48,047	86.5	57,237	84.7
Grants to Non-UN Organizations	404	0.7	466	0.7
Programme Support (Field)	3,334	6.0	4,498	6.7
PROJECTS TOTAL (A) :	51,785	93.2	62,201	92.1
B - Programme Support Headquarters	3,808	6.8	5,303	7.9
GRAND TOTAL (A+B)	55,593	100.0	67,504	100.0

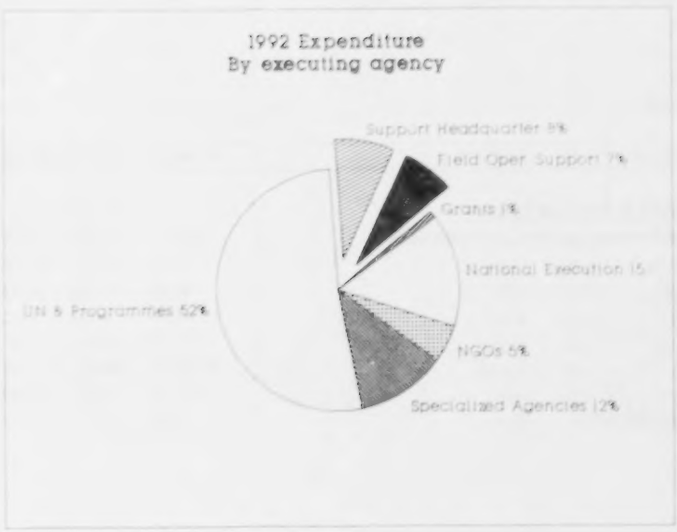

TABLE 4
ACTUAL EXPENDITURE 1991-1992

BY RECIPIENT COUNTRIES AND REGIONS

(in thousands of US$)

	1991	% of Total	1992	% of Total
A - NATIONAL PROJECTS				
(i) Africa				
Regional Africa	1,311.1	2.4	1,692.9	2.5
Algeria	171.1	0.3	109.4	0.2
Benin	6.8	0.0	0.0	0.0
Burkina Faso	0.0	0.0	11.4	0.0
Cameroon	3.2	0.0	0.0	0.0
Central African Republic	0.0	0.0	87.9	0.1
Chad	59.4	0.1	1.9	0.0
Cote d'Ivoire	209.9	0.4	69.7	0.1
Egypt	375.5	0.7	10.3	0.0
Gabon	9.6	0.0	18.5	0.0
Ghana	70.6	0.1	36.6	0.1
Guinea	0.0	0.0	16.4	0.0
Guinea-Bissau	45.2	0.1	0.0	0.0
Kenya	68.9	0.1	94.4	0.1
Madagascar	0.0	0.0	5.5	0.0
Malawi	3.8	0.0	30.3	0.0
Mali	42.0	0.1	0.0	0.0
Mauritania	0.0	0.0	47.9	0.1
Mauritius	66.3	0.1	85.8	0.1
Morocco	640.2	1.3	583.0	0.9
Niger	59.1	0.1	18.4	0.0
Nigeria	513.9	1.0	236.6	0.4
People's Republic of Congo	0.0	0.0	6.4	0.0
Senegal	47.3	0.1	4.7	0.0
Sierra Leone	0.0	0.0	0.2	0.0
Somalia	15.2	0.0	(1.3)	0.0
Tanzania	86.7	0.2	44.7	0.1
Togo	0.0	0.0	24.4	0.0
Tunisia	131.9	0.2	7.5	0.0
Zambia	8.0	0.0	80.8	0.1
Zimbabwe	32.4	0.1	0.0	0.0
Field Operation	612.0	1.1	858.0	1.3
Sub-total	4,590.1	8.5	4,182.3	6.1
(ii) Latin America & the Caribbean				
Regional Latin America and Caribbean region	392.1	0.7	613.6	0.9
Anguilla	0.0	0.0	0.3	0.0
Argentina	(0.6)	0.0	0.0	0.0
Bahamas	41.7	0.1	0.0	0.0
Belize	111.9	0.2	14.0	0.0
Bolivia	9,082.0	16.3	11,088.1	16.3
Brazil	710.9	1.3	3,130.2	4.6
British Virgin Islands	0.0	0.0	0.3	0.0

TABLE 4
ACTUAL EXPENDITURE 1991-1992

BY RECIPIENT COUNTRIES AND REGIONS

(in thousands of US$)

	1991	% of Total	1992	% of Total
Caribbean	357.7	0.6	1,069.5	1.6
Chile	147.9	0.3	82.3	0.1
Colombia	3,839.6	6.9	6,758.8	10.0
Costa Rica	105.9	0.2	117.5	0.2
Dominican Republic	128.7	0.2	119.3	0.2
Ecuador	449.2	0.8	436.1	0.6
Grenada	17.1	0.0	29.0	0.0
Guyana	25.7	0.0	47.2	0.1
Jamaica	318.9	0.6	533.5	0.8
Mexico	7,461.8	13.4	3,620.2	5.4
Peru	4,431.0	8.0	3,683.9	5.5
Santa Lucia	14.9	0.0	7.4	0.0
Trinidad and Tobago	151.6	0.3	186.3	0.3
Turks and Caicos Islands	0.0	0.0	0.3	0.0
Venezuela	20.8	0.0	191.0	0.3
Field Operation	1,381.0	2.5	1,806.3	2.7
Sub-total	29,189.8	52.4	33,535.1	49.6
(iii) Asia				
Regional Asia and the Pacific	164.1	0.3	617.1	0.9
Afghanistan	633.1	1.1	1,525.7	2.3
China	251.1	0.5	923.6	1.4
India	2,009.2	3.6	887.0	1.3
Lao People's Democratic Republic	1,445.9	2.6	1,943.6	2.9
Malaysia	122.4	0.2	14.5	0.0
Myanmar	922.8	1.7	396.2	0.6
Nepal	0.0	0.0	23.5	0.0
Pakistan	2,856.5	5.1	4,422.7	6.6
Sri Lanka	66.4	0.1	107.3	0.2
Thailand	3,203.4	5.8	2,724.1	4.0
Vietnam	0.0	0.0	74.5	0.1
Field operation	1,341.0	2.4	1,833.2	2.7
Sub-Total	13,015.9	23.4	15,493.0	23.0
(iv) Europe and Middle East				
Regional Arab States	22.2	0.0	1.7	0.0
Regional Europe	0.0	0.0	312.5	0.5
Regional Middle East	0.0	0.0	35.6	0.1
Cyprus	277.9	0.5	0.0	0.0
Hungary	172.9	0.3	242.6	0.4
Jordan	234.6	0.4	0.0	0.0
Malta	0.0	0.0	140.9	0.2
Poland	0.0	0.0	112.3	0.2

TABLE 4
ACTUAL EXPENDITURE 1991-1992

BY RECIPIENT COUNTRIES AND REGIONS

(in thousands of US$)

	1991	% of Total	1992	% of Total
Turkey	410.5	0.7	634.6	0.9
Sub-Total	1,118.1	1.9	1,480.2	2.3
TOTAL (A)	47,913.9	86.2	54,690.6	81.0
B - GLOBAL PROJECTS AND GRANTS				
Global Projects	3,467.0	6.2	7,044.4	10.4
Grants to Non-UN Organizations	404.0	0.7	466.1	0.7
TOTAL (B)	3,871.0	6.9	7,510.5	11.1
C - PROGRAMME SUPPORT HEADQUARTERS	3,808.3	6.9	5,302.5	7.9
GRAND TOTAL (A+B+C) :	55,593.2	100.0	67,503.6	100.0

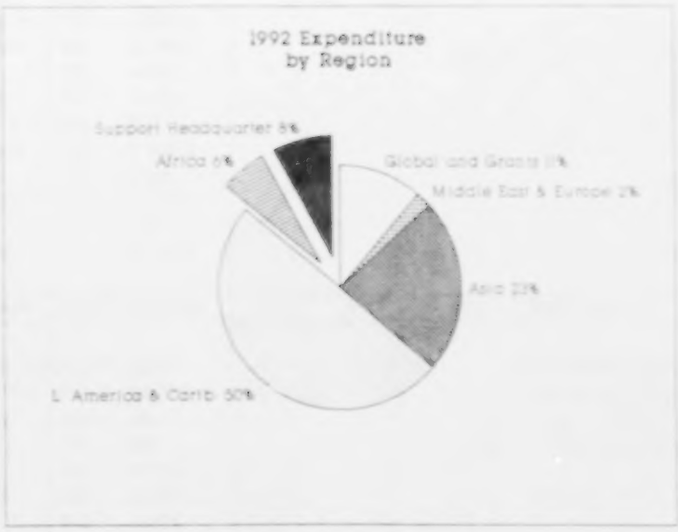

TABLE 5
GENERAL AND SPECIAL-PURPOSE CONTRIBUTIONS
1971-1992
As at 31 December 1992

(in millions of US$)

Funded by	1971-89	1990	1991	1992	Total
Special-Purpose Contributions	271.1	36.1	28.4	11.6	347.2
General Purpose Contributions	85.1	5.5	20.8	18.5	129.9
Total	356.2	41.6	49.2	30.1	477.1
Percentage of Special-Purpose Contributions to total	76.1%	86.8%	57.7%	38.5%	72.8%

TABLE 6
ACTUAL EXPENDITURE FOR THE BIENNIUM 1990-1991
AND THE FIRST YEAR OF THE BIENNIUM 1992
BY GENERAL AND SPECIAL-PURPOSE CONTRIBUTIONS

(in millions of US$)

Funded by	1990	1991	Total biennium 1990-1991	1992 (*)
Special-Purpose Contributions	32.8	43.7	76.5	50.2
General Purpose Contributions	9.9	11.9	21.8	17.3
Total	42.7	55.6	98.3	67.5
Percentage of expenditure funded by special-purpose contributions to total expenditure	76.8%	78.6%	77.8%	74.4%

(*) First year of the biennium 1992-1993

TABLE 7
MAJOR DONORS
STATUS OF CASH CONTRIBUTIONS 1971-1992
as at 31 December 1992
(in thousands of US$)

	A - Major Donors	Cash Collections 1971-1990	1991	1992	Total	Pledges Unpaid	TOTAL	% to total collected
1	Italy	116,957	31,674	28,620	177,251	0	177,251	39.3
2	United States of America	54,321	2,356	7,688	64,365	5,507	69,872	14.3
3	Germany	25,527	8,314	7,636	41,477	10,468	51,945	9.2
4	Sweden	28,951	7,856	9,474	46,281	0	46,281	10.3
5	United Kingdom	17,168	3,165	5,488	25,821	840	26,661	5.7
6	Norway	17,665	1,745	1,299	20,709	77	20,786	4.6
7	Japan	7,310	3,232	3,690	14,232	0	14,232	3.2
8	Netherlands	3,407	2,398	1,261	7,066	3,669	10,735	1.6
9	France	5,231	1,777	2,211	9,219	120	9,339	2.0
10	Canada	6,848	870	1,237	8,955	39	8,994	2.0
11	Australia	3,847	1,086	0	4,933	498	5,431	1.1
12	Finland	1,900	2,320	72	4,292	0	4,292	1.0
13	Denmark	3,046	356	569	3,971	177	4,148	0.9
14	Switzerland	2,090	651	666	3,407	694	4,101	0.8
15	Spain	951	364	804	2,119	560	2,679	0.5
16	Belgium	321	305	32	658	814	1,472	0.1
	Total (A)	295,540	68,469	70,747	434,756	23,463	458,219	96.6
	B - Other donors	5,856	452	1,153	7,461	915	8,376	1.7
	C - EEC	2,108	198	2,786	5,092	1,396	6,488	1.1
	D - Public Donations	3,852	31	154	4,037	0	4,037	0.6
	Grand Total (A+B+C+D)	307,356	69,150	74,840	451,346	25,774	477,120	100.0

TABLE 8

Statement of income and expenditure for
the twelve-month period of the biennium 1992-1993 ended 31 December 1992 a/
(United States dollars)

	General-purpose	Special-purpose	TOTAL 1992	Comparative figures for 1990
INCOME				
Pledged contributions	18,851,977	41,538,351	60,390,328	49,252,742
Public donations	157,047	-	157,047	2,961
Subventions	-	-	-	962,610 b/
Interest income	1,247,194	2,211,324	3,458,518	6,786,810
Miscellaneous income	216,483	197,491	413,974	3,054,747
Total income	20,472,701	43,947,166	64,419,867	60,059,892
EXPENDITURE				
Staff and other personnel costs	10,602,286	10,188,565	20,790,851	11,442,411
Travel	1,126,335	1,063,947	2,190,282	1,314,041
Contractual services	1,771,797	12,215,004	13,986,801	5,383,107
Operating expenses	790,218	3,929,241	4,719,459	3,754,163
Acquisitions	2,257,825	15,352,773	17,610,598	15,325,715
Fellowships, grants, other	2,244,600	2,700,413	4,945,013	3,210,994
Subtotal	18,793,061	45,449,943	64,243,004	40,430,431
Programme support costs	859,003	2,630,588	3,489,591	2,411,857
Total expenditure	19,652,064	48,080,531	67,732,595 c/	42,842,288
Excess of income over expenditure	820,637	(4,133,365)	(3,312,728)	17,217,604

TABLE 8 (concluded)

Statement of assets and liabilities as at 31 December 1992 a/
(United States dollars)

	General-purpose	Special-purpose	TOTAL 1992	Comparative figures for 1990
ASSETS				
Cash	35,347,368	76,458,499	111,805,867	87,430,173
Letter of credit	-	-	-	450,000
Pledged contributions unpaid	3,757,673	22,710,802	26,468,475	92,366,870
Accounts receivable	491,566	-	491,566	530,978
Operating funds provided to executing agencies	119,451	18,047,080	18,166,531	121,057
Due from United Nations General Fund	3,021,539	-	3,021,539	10,832,589
Deferred Charges and other assets	-	-	-	20,642
Total assets	42,737,597	117,216,381	159,953,978	191,752,309
LIABILITIES				
Accounts Payable	139,922	-	139,922	254,790
Unliquidated obligations	2,558,249	5,732,630	8,290,879	6,423,638
Reserve for programme support	1,009,874		1,009,874	-
Reserve for future commitments	7,000,000	-	7,000,000	-
Operating reserve	3,000,000	7,200,000	10,200,000	-
Deferred income	2,788,045	50,315,404	53,103,449	109,777,865
Total liabilities	16,496,090	63,248,034	79,744,124	116,456,293
FUND BALANCE				
Balance available 1 January 1992	35,008,631	65,301,712	100,310,343	58,078,412
Add: Excess of income over expenditure	820,637	(4,133,365)	(3,312,728)	17,217,604
Transfer from reserve for allocations	471,864	-	471,864	-
Subtotal	36,301,132	61,168,347	97,469,479	75,296,016
Less: Transfer to reserve for future commitments	7,000,000	-	7,000,000	-
Transfer to operating reserve	3,000,000	7,200,000	10,200,000	-
Refund to donors	59,625	-	59,625	-
Balance available at 31 December 1992	26,241,507	53,968,347	80,209,854	75,296,016
Total liabilities and fund balance	42,737,597	117,216,381	159,953,978	191,752,309

a/ Provisional statement
b/ Currently included with pledged contributions
c/ Includes expenditure omitted in 1991 due to late reporting by some agencies

ANNEX

CONTRIBUTIONS (PLEDGES AND COLLECTIONS) TO THE FUND 1971 - 31 DECEMBER 1992

Country	Contributions	Collections			Amount Due	Future-year Pledges	Total unpaid Pledge
		Prior Year Collections	1992 as at 31.12.1992	Total collections			
Algeria	7,995	7,995	0	7,995	0	0	0
Argentina	193,248	177,774	15,474	193,248	0	0	0
Australia	5,430,572	4,932,641	0	4,932,641	0	497,931	497,931
Austria	1,581,953	1,278,401	146,552	1,424,953	0	157,000	157,000
Bahamas	22,145	14,145	4,000	18,145	0	4,000	4,000
Bangladesh	5,000	3,000	0	3,000	1,000	1,000	2,000
Barbados	7,250	4,250	3,000	7,250	0	0	0
Belgium	1,471,688	626,127	31,517	657,644	480,165	333,879	814,044
Benin	1,667	1,667	0	1,667	0	0	0
Bolivia	456,000	2,000	420,000	422,000	29,000	5,000	34,000
Brazil	92,995	92,995	0	92,995	0	0	0
Brunei Darussalam	12,000	12,000	0	12,000	0	0	0
Bulgaria	12,000	0	0	0	12,000	0	12,000
Cameroon	19,319	4,504	0	4,504	14,815	0	14,815
Canada	8,994,031	7,717,530	1,237,438	8,954,968	39,063	0	39,063
Chile	43,500	43,500	0	43,500	0	0	0
China	209,990	149,990	30,000	179,990	0	30,000	30,000
Colombia	232,391	135,740	89,648	225,388	7,003	0	7,003
Cote D'Ivoire	14,608	11,370	0	11,370	3,238	0	3,238
Cyprus	13,882	12,882	1,000	13,882	0	0	0
Czechoslovakia	60,000	20,000	20,000	40,000	0	20,000	20,000
Denmark	4,148,063	3,401,908	569,349	3,971,257	176,806	0	176,806
Dominica	1,000	1,000	0	1,000	0	0	0
Ecuador	22,970	20,647	0	20,647	2,323	0	2,323
Egypt	18,993	14,993	3,000	17,993	0	1,000	1,000
Finland	4,291,716	4,220,125	71,591	4,291,716	0	0	0
France	9,338,788	7,007,558	2,210,860	9,218,418	120,370	0	120,370
Germany	51,943,738	33,840,281	7,635,852	41,476,133	1,862,967	8,604,638	10,467,605
Greece	57,784	52,799	4,985	57,784	0	0	0
Grenada	500	0	500	500	0	0	0
Guyana	1,987	987	1,000	1,987	0	0	0
Holy See	1,000	1,000	0	1,000	0	0	0
Hungary	75,064	40,471	16,542	57,013	0	18,051	18,051
Iceland	42,710	38,200	2,200	40,400	0	2,310	2,310
India	202,000	142,000	20,000	162,000	20,000	20,000	40,000
Indonesia	25,994	21,994	2,000	23,994	0	2,000	2,000
Iran	51,715	47,715	0	47,715	4,000	0	4,000
Iraq	20,032	20,032	0	20,032	0	0	0
Ireland	45,000	45,000	0	45,000	0	0	0
Israel	19,305	19,305	0	19,305	0	0	0
Italy	177,252,224	148,631,732	28,620,492	177,252,224	0	0	0
Jamaica	14,869	12,869	2,000	14,869	0	0	0
Japan	14,231,993	10,542,110	3,689,883	14,231,993	0	0	0
Kenya	41,528	31,393	0	31,393	10,135	0	10,135
Kuwait	51,000	41,000	10,000	51,000	0	0	0
Libyan Arab Jamahiriya	16,460	16,460	0	16,460	0	0	0
Liechtenstein	13,365	7,320	3,962	11,282	0	2,083	2,083
Luxemburg	435,878	86,206	57,637	143,843	292,035	0	292,035
Madagascar	18,900	15,000	0	15,000	3,900	0	3,900
Malawi	1,014	335	679	1,014	0	0	0
Malaysia	164,000	124,000	20,000	144,000	0	20,000	20,000
Malta	7,048	6,733	315	7,048	0	0	0
Mauritius	3,338	3,338	0	3,338	0	0	0
Mexico	84,281	34,281	0	34,281	50,000	0	50,000
Morocco	62,275	53,275	0	53,275	6,000	3,000	9,000

ANNEX

CONTRIBUTIONS (PLEDGES AND COLLECTIONS) TO THE FUND 1971 - 31 DECEMBER 1992

Country	Contributions	Collections			Amount Due	Future-year Pledges	Total unpaid Pledge
		Prior Year Collections	1992 as at 31.12.1992	Total collections			
Netherlands	10,735,017	5,805,230	1,260,943	7,066,173	1,519,152	2,149,692	3,668,844
New Zealand	523,514	496,536	26,978	523,514	0	0	0
Nigeria	14,778	14,778	0	14,778	0	0	0
Norway	20,786,416	19,410,067	1,299,426	20,709,493	76,923	0	76,923
Oman	997	997	0	997	0	0	0
Pakistan	9,794	9,394	0	9,394	0	400	400
Panama	23,298	17,290	3,000	20,290	0	3,008	3,008
Peru	111,368	111,368	0	111,368	0	0	0
Philippines	30,628	30,628	0	30,628	0	0	0
Poland	48,077	48,077	0	48,077	0	0	0
Portugal	91,000	80,000	0	80,000	0	11,000	11,000
Qatar	62,000	62,000	0	62,000	0	0	0
Republic of Korea	53,500	27,500	2,000	29,500	4,000	20,000	24,000
Romania	2,950	0	2,020	2,020	0	930	930
Rwanda	1,066	1,066	0	1,066	0	0	0
San Marino	1,500	1,500	0	1,500	0	0	0
Saudi Arabia	1,757,000	1,657,000	100,000	1,757,000	0	0	0
Senegal	21,204	11,204	0	11,204	10,000	0	10,000
Singapore	14,000	12,000	2,000	14,000	0	0	0
South Africa	81,057	77,309	3,748	81,057	0	0	0
Spain	2,678,792	1,315,086	804,141	2,119,227	0	559,565	559,565
Sri Lanka	30,500	30,500	0	30,500	0	0	0
Sudan	1,000	1,000	0	1,000	0	0	0
Suriname	5,825	2,000	1,000	3,000	2,825	0	2,825
Swaziland	664	0	0	0	664	0	664
Sweden	46,282,641	36,808,145	9,474,496	46,282,641	0	0	0
Switzerland	4,101,791	2,741,546	665,801	3,407,347	0	694,444	694,444
Territory of Hong Kong	308,591	291,143	17,448	308,591	0	0	0
Thailand	39,000	29,000	10,000	39,000	0	0	0
Togo	652	652	0	652	0	0	0
Trinidad and Tobago	3,067	3,067	0	3,067	0	0	0
Tunisia	28,247	26,025	0	26,025	1,111	1,111	2,222
Turkey	295,673	190,374	0	190,374	70,299	35,000	105,299
United Arab Emirates	112,000	12,000	100,000	112,000	0	0	0
United Kingdom	26,661,399	20,333,407	5,487,637	25,821,044	437,325	403,030	840,355
United States of America	69,872,000	56,677,000	7,687,956	64,364,956	4,689,044	818,000	5,507,044
Uruguay	1,000	1,000	0	1,000	0	0	0
Venezuela	97,963	77,963	10,000	87,963	0	10,000	10,000
Vietnam	1,000	1,000	0	1,000	0	0	0
Yugoslavia	111,288	109,288	0	109,288	2,000	0	2,000
Zaire	5,000	3,500	0	3,500	1,500	0	1,500
EEC	6,487,435	2,305,494	2,785,646	5,091,140	1,035,491	360,804	1,396,295
Sub-total	473,083,458	372,623,712	74,685,716	447,309,428	10,985,154	14,788,876	25,774,030
Public Donations	4,036,346	3,882,364	153,982	4,036,346	0	0	0
GRAND TOTAL	477,119,804	376,506,076	74,839,698	451,345,774	10,985,154	14,788,876	25,774,030